

BARS Manual Supplement  
for  
Department of Health



## Introduction

[Summary of Revenue Accounts](#)  
[Revenue Account Definitions](#)  
[Revenue Codes for Indirect Federal Grants Administered by DOH](#)  
[Revenue Codes for DOH State Grants](#)  
[Revenue Account Definition for State DOH Grants](#)  
[Summary of Expenditure Accounts - Public Health](#)  
[Expenditure Account Definitions \(not unique to Public Health\)](#)  
[Public Health Expenditure Account Definitions](#)  
[Summary of Expenditure Object Accounts](#)

## Reporting Requirements

[Instructions for Preparation of BARS A Report](#)  
[Example BARS Report \(Excel file\)](#)

## Introduction

Under RCW 43.09.200, the State Auditor's Office (SAO) has prescribed the use of a uniform chart of accounts and procedures for Category I and II governmental entities.

Under the SAO's Budgeting Accounting and Reporting System (BARS) manual, Public Health is recorded as the expenditure category of 562.00 with the statement: "The department or agencies actually performing these services will use the detailed chart of accounts in the appropriate BARS support system available from ... the state agency responsible for the program".

The Department of Health (DOH) is the central point to gather information for public health related programs. It is DOH's desire to be able to consolidate information from all 35 health jurisdictions for preparation of accurate reports that will reflect statewide program activities and funding sources.

DOH's *BARS Supplemental Handbook for Public Health* is intended to provide guidelines to ensure uniform reporting on revenues according to sources and expenditures by type of broad service categories for public health activities.

## Chart of Accounts - Revenues

### Summary of Revenue Accounts

291.70	BEGINNING FUND BALANCE
292.70	
308.00	
310	TAXES
320	LICENSES AND PERMITS
321	Business Licenses and Permits
322	Non-Business Licenses and Permits
330	INTERGOVERNMENTAL REVENUE
331	Direct Federal Grants
332	Federal Entitlement, Impact Payments, & In-Lieu Taxes
333	Indirect Federal Grants
334	State Grants
335	State Shared Revenues
336	State Entitlements, Impact Payments, & In-Lieu Taxes
337	Interlocal Grants, Entitlements, Impact Payments, & In-Lieu Taxes
338	Intergovernmental Service Revenues
340	CHARGES FOR GOODS AND SERVICES
346	Mental and Physical Health
350	FINES AND PENALTIES
360	MISCELLANEOUS REVENUES
361	Interest and Other Earnings

362	Rents, Leases, and Concessions
365	Internal Service Fund Miscellaneous Revenues
366	Interfund/Interdepartmental Miscellaneous Revenues
367	Contributions and Donations from Private Sources
368	Special Assessments
369	Other Miscellaneous Revenues
370	PROPRIETARY/TRUST GAINS (LOSSES) AND OTHER INCOME (EXPENSES)
380	NON-REVENUES
390	OTHER FINANCING SOURCES
397	Transfers-In

[Back to top](#)

## Revenue Account Definitions

The following revenue accounts are those most frequently used by local health jurisdictions. For additional information and detailed account listings, refer to the State Auditor's BARS manual Part 1, Chapter 3.

291.70	<b>Beginning Fund Balance</b>
292.70	These accounts record the estimated and actual amounts of
308.00	fund balance at the beginning of the year; that is, the excess of fund assets over liabilities.
	308.10 Reserved Fund Balance
	308.80 Unreserved Fund Balance
310.00	<b>Taxes</b>
320.00	<b>Licenses and Permits</b>
	Charges for the issuance of licenses and permits.

Licenses are required for selected trades, occupations, and other activities for regulatory purposes. These businesses and activities are selected because of health, safety, or security hazards which might arise in the absence of regulation. Licenses may be accompanied by inspection of the premises by city, county, or state departments. Inspection may be repeated upon renewal of the license. License fees are usually designed to cover the cost of administration, inspection and continuing services in connection with regulation. If inspection charges are assessed separately, they should be coded as 342.40.

Permits are issued to aid regulation of new business activities. Some represent public control over private activity while other permits regulate private use of public property. Issuance of permits protects the property from dangerous or unauthorized use.

### **321.00 Business Licenses and Permits**

Proceeds from the issuance of licenses and permits to businesses and occupations that must be licensed before doing business within a governmental unit.

#### **321.20 Health**

### **322.00 Non-Business Licenses and Permits**

#### **322.10 Buildings, Structures and Equipment**

Example: Septic Tank Permits

## **330.00 Intergovernmental Revenue**

Grants, entitlements, shared revenues and payments for goods and services provided by one government to another.

### **331.00.00 Direct Federal Grants**

Cash or other assets furnished by the federal government to local governments under contractual arrangements that provide aid to local governments. Programs provided by the federal government are classified into 15 types of assistance: eight nonfinancial and seven financial types of assistance. The seven types of financial assistance that are available to state and local governments are: formula grants; project grants; direct payments; direct loans; guaranteed/insured loans; insurance; sale, exchange, or donation of property and goods. Most federal financial assistance is in the form of cash awards, but there are programs that do not involve cash transactions (e.g. vaccine supplied). Direct federal grants are distinguished from indirect grants by the fact that direct grants are received from a federal department or agency without passing through an intermediary state or local government or other nonfederal agency.

### **332.00.00 Federal Entitlements, Impact Payments, and In-Lieu Taxes**

Cash furnished by the federal government to local governments based on a distribution formula. Entitlements are distributed per capita or based on some eligibility requirements.

### **333.00.00 Indirect Federal Grants**

Indirect federal grants are distinguished from direct grants by the fact that they are passed through one or more intermediary governments or nonfederal agencies before reaching the local government.

### **334.00.00 State Grants**

Cash or other assets furnished by the state government to local governments directly or indirectly, through another local government, under contractual arrangements that provide aid or reimburse the local government. Code state grants by the state agency which provides the grant using the element, subelement and unit fields. Do not confuse state grants with grants received from the state but originating with the federal government; when the state is acting as an agent of the federal government, the grants should be classified as indirect federal grants, account 333. Be careful to segregate federal indirect moneys from state matching grants, which may be paid on the same state remittance. The coding applies whether such arrangements are called *awards, grants, block grants, subsidies, programs, cost reimbursement, contracts, or agreements.*

STATE AGENCIES (examples of other state agencies who may pass money to LHJ's):

334.03.1X Department of Ecology

334.03.5X Traffic Safety Commission

334.04.2X Department of Community, Trade and Economic Development  
(DCTED)

334.04.6X Department of Social and Health Services (DSHS)

**See BARS Manual (1.1.3) for a complete list of state agencies.**

### **335.00.00 State Shared Revenues**

Moneys which represent the local government's portion of a revenue levied and collected by the state.

### **336.00.00 State Entitlements, Impact Payments, and In-Lieu Taxes**

Moneys furnished by the state government to local governments based on a distribution formula, either per capita or according to some eligibility criteria, such as local taxing efforts, qualifying employees, or clients served.

#### **336.04.23 I 695 Replacement Funds - Public Health**

State distributed financial assistance for the purpose of public health. Replaces revenue code 335.00.82, the excise tax revenues lost as the result of the Legislature's elimination of the Motor Vehicle Excise Tax in response to the passage of I 695.

### **337.00.00 Interlocal Grants, Entitlements, Impact Payments, and In-Lieu Taxes**

Cash or other assets furnished by one unit of local government to another unit of local government, other than for services rendered or goods provided.

### **338.00 Intergovernmental Service Revenues**

To record the revenue derived by one unit of government for performing a service that is the statutory responsibility of another unit of government. Shared costs of providing services are included within these accounts. These accounts will appear on the books of the governmental unit that actually performs the work. The payment may be based on actual costs or a fixed fee.

#### **338.62 Public Health**

#### **338.64 Mental Health**

#### **338.66 Substance Abuse**

#### **338.68 Developmental Disabilities**

Also may use the last 2 digits to delineate between County general health pool contributions and special purpose contributions (e.g. 338.62.01, 338.62.02, etc.)

Also use account 338.00 to code federal funds received as fee for service. To aid proper classification when compiling and comparing data statewide, include-the CFDA in the revenue code. (See also page 10 for further discussion of how to assign or interpret federal codes.) The following are examples that have been used in the past:

#### **338.97.78 Medicaid Title XIX (Fee for Service)**

#### **338.97.74 Medicare-Supplemental Medical Insurance (Fee for Service)**

#### **338.92.68 Perinatal Hep B (Fixed Fee)**

#### **338.84.18 ITEIP, CICC, IDEA Part H (Fixed Fee)**

### **340.00 Charges for Goods and Services**

#### **346.00 Mental and Physical Health**

#### **346.10 Hospital, Assisted Living, and Convalescent Center**

#### **346.20 Public Health Clinic**

Include daily and ancillary services. Do not include grants or other governmental revenues.

#### **346.30 Substance Abuse Services**

Payments made by or on behalf of recipients of services. Do not include grants or

other governmental revenues.

**346.40 Mental Health Services**

**346.50 Environmental Health Services**

Include environmental lab fees, inspection fees, water system plan check fees, etc. Do not include fees or charges for licenses or permits such as sewage and design permits, food handler cards and licenses for sewage system designers, installers and pumpers. (See 320.00)

**346.60 Developmental Disabilities Services**

Payments made by or on behalf of recipients of services. Do not include grants or other governmental revenues.

**346.70 Other Public Health Fees**

Including Vital Statistics

**346.80 Coroners' Fees**

**346.90 Miscellaneous Services**

**349.00 Interfund/Interdepartmental Sales and Services**

Include sales and charges for services by one department or fund to another department or fund of the same government.

**349.39 Other Environmental Services**

**349.62 Public Health Clinic Services**

**349.64 Mental Health Services**

**349.66 Substance Abuse Services**

**349.68 Developmental Disabilities Services**

**349.69 Other Health Services**

**350.00 Fines and Penalties**

**360.00 Miscellaneous Revenues**

Derived from sources not otherwise provided for in accounts 310 to 359.



### **361.00 Interest and Other Earnings**

Interest earned on investments, contracts, notes, loans, accounts receivable, etc. (net of investment fee).

### **367.00 Contributions and Donations from Private Sources**

Include gifts, pledges, grants, and bequests from private sources.

### **368.00 Special Assessments**

An assessment levied by a local government to support a particular operation.

### **369.00 Other Miscellaneous Revenues**

From other sources not otherwise included in accounts 361.00 through 368.00

#### **369.81 Cashier's Overages or Shortages**

#### **369.90 Other Miscellaneous Revenue (including NSF fees)**

### **370.00 Proprietary/Trust Gains (Losses) and Other Income (Expenses)**

These accounts are provided for the segregation of special transactions that affect the net income of enterprise, internal service, and fiduciary funds.

### **380.00 Nonrevenues**

Receipts which do not meet revenue criteria (e.g. capital contributions, etc).

### **390.00 Other Financing Sources**

#### **397.00 Transfers-In**

Include the regular, recurring transfers previously classified as contributions from active funds.

[Back to top](#)

## **Revenue Codes for Indirect Federal Grants Administered by DOH**

All BARS revenue codes for federal grants use abbreviated versions of the numbers assigned by the federal government in the Catalog of Federal Domestic Assistance (CFDA). The CFDA codes are in two parts, the first two digits identify the federal agency where the funding

originates, and the last three identify the grant program itself. Refer to BARS Manual (Part 1, Chapter 3) for more details.

Grants from all federal agencies except DHHS will be coded using the first three digits of the number assigned that program in the CFDA. **For grants that DOH administers, the last digit of the CFDA number is the seventh digit number in the BARS code.**

CFDA		BARS
10.557	Special Supplemental Nutrition Program-WIC	333.10.57
10.572	WIC Farmers Market Nutrition Program	333.10.52
10.561	Food Stamp Nutrition Education	333.10.51

Grants from the federal DHHS will be coded using the last three digits of the CFDA number preceded by a “9”. The catalog number of all DHHS grants begins with 93. Since there are numerous DHHS grants to distinguish and since the BARS is limited to 7 digits, the 93 is substituted by the number 9.

CFDA		BARS
93.069	Public Health Emergency Preparedness	333.90.69
93.070	Environmental Public Health &Emergency Preparedness	333.90.70
93.110	Maternal & Child Health Federal Consolidated Programs	333.91.10
93.116	Project Grants for Tuberculosis Control Programs	333.91.16
93.127	Emergency Medical Services for Children	333.91.27
93.136	Injury Prevention Programs	333.91.36
93.184	Disabilities Prevention	333.91.84
93.204	Surveillance of Hazardous Substance Emergency Events	333.92.04
93.217	Family Planning-- Services	333.92.17
93.236	Public Health Emergency Preparedness	333.92.36
93.243	Substance Abuse and Mental Health Services: Projects of Regional and National Significance	333.92.43

93.251	Universal Newborn Hearing Screening	333.92.51
93.268	Immunization Grants	333.92.68
93.283	CDC Investigation & Technical Assistance	333.92.83
93.296	State Partnership Grant Program to Improve Minority Health	333.92.96
93.301	Small Rural Hospital Improvement Grant Program	333.93.01
93.448	Food Safety and Security Monitoring Project	333.94.48
93.575	Child Care & Development Block Grant	333.95.75
<del>93.576</del>	<del>Refugee &amp; Entrant Assistance (formerly Refugee Health)</del>	<del>333.95.76</del>
93.778	Medical Assistance Program (Medicaid)	333.97.78
93.889	PHEPR Hospital Preparation	333.98.89
93.917	HIV Care Formula Grants	333.99.17
93.919	Breast & Cervical Cancer Early Detection Program	333.99.19
93.940	HIV Prevention Activities - Health Department Based	333.99.40
93.941	HIV Demonstration, Research, Public and Professional Education Projects	333.99.41
93.944	HIV/AIDS Surveillance	333.99.44
<del>93.945</del>	<del>CDC Cardiovascular Health Program</del>	<del>333.99.45</del>
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	333.99.46
93.977	Preventive Health Services - STD Control Grants	333.99.77
93.991	Preventive Health & Health Services Block Grant	333.99.91
93.994	Maternal & Child Health Services Block Grant	333.99.94

## Revenue Codes for Indirect Federal Grants

### Miscellaneous Grants

The following CFDA numbers represent other grants which would be coded as the BARS number if received by the Local Health Jurisdictions through DOH. This list represents grants received by DOH. They may not be available for allocation through subgrants.

CFDA		BARS
10.479	Food Safety Cooperative Agreements	333.10.49
10.072	Wetlands Reserve Program	333.10.02
66.032	State Indoor Radon Grants	333.66.02
66.034	Special Purpose Activities Relating to the Clean Air Act	333.66.02
66.419	Water Pollution Control	333.66.49
66.432	State Public Water System Supervision	333.66.42
66.468	Capitalization Grants for Drinking Water (SRF)	333.66.48
66.471	State Grants to Reimburse Operators of Small Water Systems	333.66.41
<del>66.472</del>	<del>Beach Monitoring &amp; Notification Program Implementation</del>	<del>333.66.47</del>
66.474	Water Protection Grants to States	333.66.44
66.716	Research, Development, Monitoring, Public Education, Training, Demonstrations and Studies ... Pollution Prevention	333.66.76
81.104	Office of Environmental Waste Processing	333.66.14
93.130	Primary Care Services	333.91.30
93.161	Health Program for Toxic Substances/Disease Registry	333.91.61
93.197	Childhood Lead Poisoning Prevention Projects	333.91.97

93.235	Abstinence Education	333.92.35
93.240	State Capacity Building – Toxic Substances And Disease Registry	333.92.40
93.241	State Rural Hospital Flexibility Program	333.92.41
93.777	State Survey & Certification of Health Care Providers	333.97.77
93.913	Grants to States for Operation of Offices of Rural Health	333.99.13
<del>93.988</del>	<del>Diabetes Control Programs</del>	<del>333.99.88</del>

The following CFDA numbers represent other indirect federal grants the Local Health Jurisdictions may be receiving through other State agencies. This list does not include Federal Fee for Service contracts. The last digit is left to the discretion of the Local Health Jurisdiction unless it is a grant provided by DHHS.

CFDA		BARS
93.556	Family Preservation & Support Services	333.95.56
93.959	Block Grant, Prevention and Treatment of Substance Abuse	333.99.59

### Revenue Codes for Direct Federal Grants

Direct federal grants are coded in the same manner as the federal indirect with one significant difference. The initial three numbers are 331, with the final "1" indicating that the funding was received directly from the awarding federal agency without passing through another government.

[Back to top](#)

### Revenue Codes for DOH State Grants

Code state grants by the state agency that provides the grant, using the element, subelement, and unit fields. Do not confuse state grants with grants received from the state but originating with the federal government. When the state is acting as an agent of the federal government, the grants should be classified as indirect federal grants. Grants from all state agencies will be coded using the three-digit code listed in the BARS Manual Part 1, Chapter 3.

## 334.04.9\_ DEPARTMENT OF HEALTH

- .91 General Fund State (GF-S)
- .92 LCDF
- .93 Provisoed GF-S
- .94 Provisoed HSA
- .95 State/Federal Matching Funds
- .96 Interagency State Funds
- .97 State Settlement Funds - Tobacco
- .98 Private/Local (Appropriation 500; Drinking Water-Klickitat)
- .99 Public Health Funding - SSB5930

[Back to top](#)

## Revenue Account Definitions for State DOH Grants

### 334.04.91 General Fund State (GF-S)

This is general fund money that DOH allocates to the local health jurisdictions for specified activities. General Fund State must be spent according to the state fiscal year it is allocated in and cannot be carried over from the first fiscal year to the second. The funds must be spent for the specific activity and any unspent funds will revert back to the State General Fund.

### 334.04.92 Local Capacity Development Funds

Formerly known as Urgent Needs, Local Capacity Development Fund (LCDF) money is allocated to each local health jurisdiction on a per capita and base funding formula basis.

### 334.04.93 Provisoed GF-S

This is general fund money that DOH allocates to the local health jurisdictions but is mandated in statute for a restrictive purpose or to perform a certain activity.

**334.04.94      Provisoed HSA**

Health Services Account (HSA) is money allocated to local health jurisdictions for a certain activity or restricted purpose.

**334.04.95      State/Federal Matching Funds**

Funds (GF-S or HSA) which are allocated to local health jurisdictions as required cash match for a federal grant. This funding must be treated the same way federal money is since it is considered “matching” federal funds.

**334.04.96      Interagency State Funds**

Funds allocated to local health jurisdictions by Department of Health in an agreement with another State agency for a specific service or activity as a joint effort.

**334.04.97      State Settlement Funds - Tobacco**

State funds dedicated to funding the implementation of tobacco prevention and control activities within the state.

**334.04.98      Private/Local**

Funds received from local non-governmental sources, or private foundation grants and gifts.

**334.04.99      Public Health Funding - SSB 5930**

Funding for enhancement of core public health services delivery and performance, particularly those services related to communicable and chronic disease.

**(339) AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) GRANTS**  
**(Summary Account)**

Use this account to record ARRA grants. Include here all operating and capital related grants. Make sure that capital grants received by proprietary funds will be reported on the operating statement as capital contributions. Continue to use account codes 331 and 333 for federal revenues that are not part of the Recovery Act (also called Stimulus grants or awards).

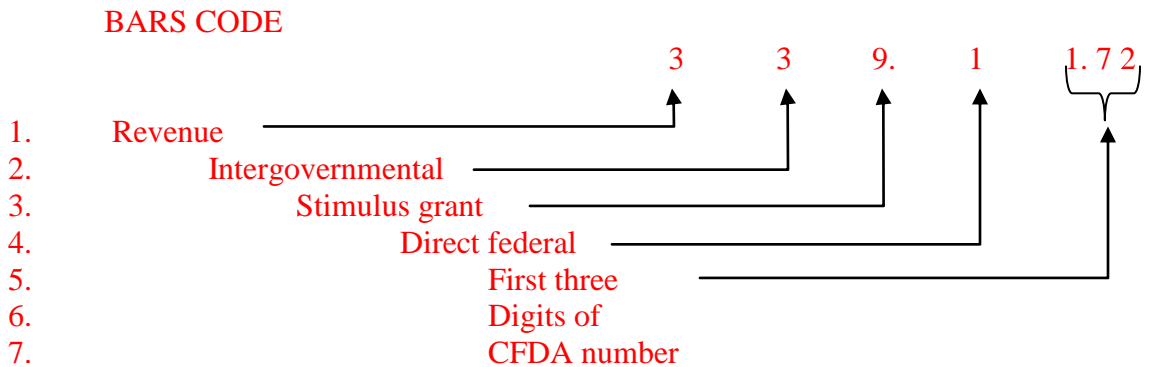
Grants from federal agencies other than the Department of Health and Human Services:

339.1X.XX for direct stimulus grants (awarded by a federal agency), and  
339.2X.XX for indirect stimulus grants (awarded by some other primary recipient as a Pass-Through grant.

Grants from the Department of Health and Human Services:  
 339.3X.XX for direct stimulus grants, and  
 339.4X.XX for indirect stimulus grants.

Federal Domestic Assistance (CFDA) number.

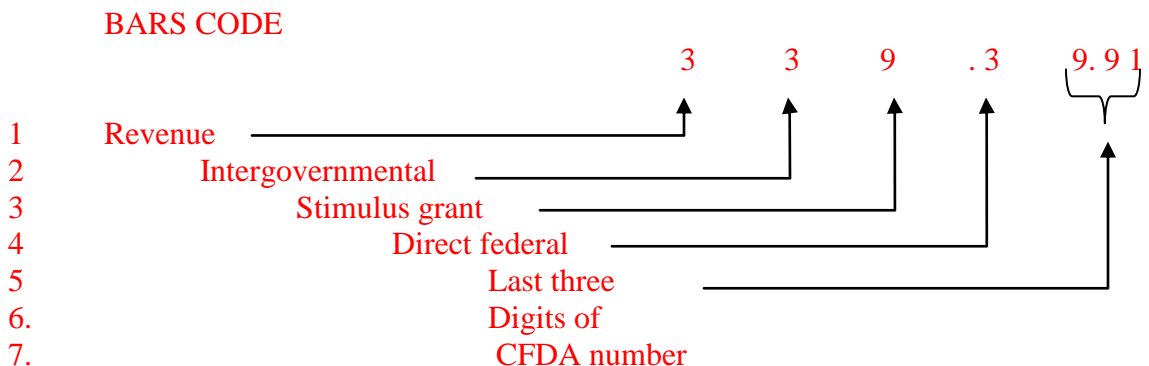
Example 1: A government receives a **direct** federal stimulus grant (i.e. awarded directly by a federal agency). The CFDA number is 17.235 (Senior Community Service Employment Program). Therefore, the BARS code for this grant is 339.11.72.



The same grant, if received indirectly, should be coded 339.21.72.

Federal Grants – Department of Health and Human Services  
 Grant revenues from the federal DHHS will be coded using the last three digits of the CFDA number.

Example 2: An entity receives a **direct** federal stimulus grant (i.e. awarded directly by a federal agency). The title of the grant is Preventative Health and Health Services Block Grant. The CFDA number is 93.991. The BARS code for this grant is 339.39.91.

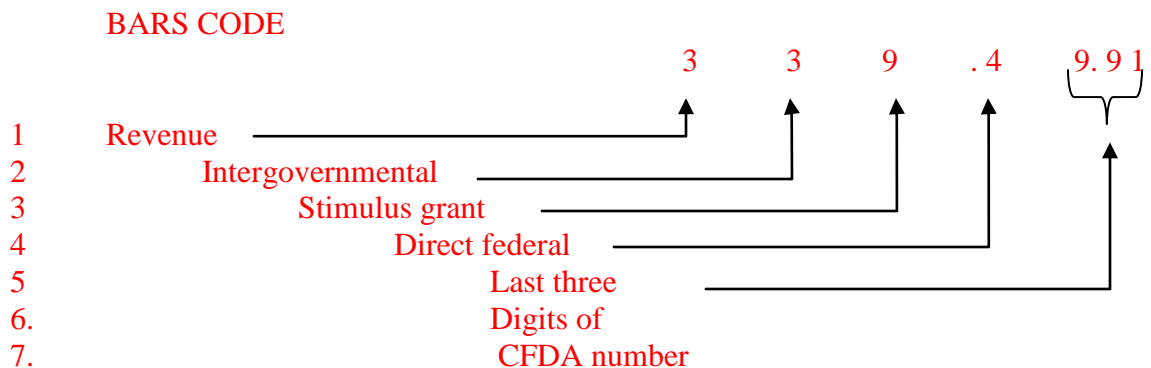


The same grant, if received indirectly, should be coded 339.49.91.

Example 3: An entity receives a **indirect** federal stimulus grant (i.e. awarded by a Pass Through Entity (PTE) ... e.g. the Department of Health). The title of the grant is



Preventative Health and Health Services Block Grant. The CFDA number is 93.991. The BARS code for this grant is 339.49.91.



At this time the Department of Health is participating in 12 ARRA grants from 6 different CFDA Numbers. While not all of these are being passed through to subgrantees, DOH is also applying for additional funding through other ARRA grants which may become subgrants.. Remember that, like all federal grants or subgrants, each ARRA subgrant, even if it has the same BARS code as another subgrant, needs to be treated and reported on separately. In addition to the regular reporting of a federal subgrant, ARRA reporting requires additional reporting of worker hours funded and project completion information on a quarterly basis. This latter reporting requirement is unique to ARRA grants and is not related to annual BARS reports.

The current BARS codes for ARRA grants administered by DOH which may become subgrants include the following:

<b>TITLE</b>	<b>CFDA #</b>	<b>BARS Code</b>
ARRA Drinking water State Revolving Fund	66.468	339.26.64
ARRA Equipment to Enhance Training for Health Professionals	93.411	339.44.11
ARRA Immunizations	93.712	339.47.12
ARRA Comparative Effectiveness Research AHRQ	93.715	339.47.15
ARRA Preventing Healthcare Associated Infections	93.717	339.47.17
ARRA Ambulatory Surgical Center Infection Prevention	93.720	339.47.20
ARRA Prevention and Wellness	93.723	339.47.23
ARRA Prevention and Wellness – Communities Putting Prevention to Work	93.724	339.47.24

## Chart of Accounts - Expenditure

### Summary of Expenditure Accounts

#### 562.00 Public Health

291.80	ENDING FUND BALANCE
292.80	
508.00	
562.1_	PUBLIC HEALTH ADMINISTRATION/POLICY DEVELOPMENT
562.21	CHILD DEATH REVIEW
562.22	MATERNAL/INFANT/CHILD/ADOLESCENT HEALTH
562.24	ORAL HEALTH
562.25	CHILDREN WITH SPECIAL HEALTH CARE NEEDS
562.26	FAMILY PLANNING-NON TITLE X
562.27	FAMILY PLANNING-TITLE X
562.28	WOMEN, INFANT, CHILDREN (WIC)
562.29	OTHER FAMILY & INDIVIDUAL HEALTH
562.32	IMMUNIZATION
562.33	SEXUALLY TRANSMITTED DISEASES
562.34	TUBERCULOSIS
562.35	HIV/AIDS
562.39	OTHER COMMUNICABLE DISEASES

562.41	CARDIOVASCULAR RISK REDUCTION
562.42	OBESITY
562.43	CANCER PREVENTION & CONTROL
562.44	TOBACCO PREVENTION & CONTROL
562.45	VIOLENCE & INJURY PREVENTION
562.49	OTHER NON-COMMUNICABLE DISEASES AND CHRONIC ILLNESSES
562.52	DRINKING WATER QUALITY
562.53	SOLID & HAZARDOUS WASTE
562.54	OSS & LAND DEVELOPMENT
562.55	VECTOR
562.56	FOOD
562.57	CHEMICAL & PHYSICAL
562.58	LIVING ENVIRONMENT
562.59	OTHER ENVIRONMENTAL HEALTH
562.60	ENVIRONMENTAL WATER QUALITY
562.71	VITAL RECORDS
562.72	LABORATORY
562.73	GENERAL HEALTH EDUCATION
562.74	SERVICES PERFORMED BY OTHER AGENCIES
562.78	PHARMACY
562.79	EPIDEMIOLOGY
562.8_	ASSESSMENT
562.88	<del>BIOTERRORISM—SURVEILLANCE &amp; CAPACITY</del>

## EMERGENCY PREPAREDNESS AND RESPONSE

### 562.9\_ MISCELLANEOUS

[Back to top](#)

#### **Expenditure Account Definitions (Not unique to Public Health)**

The following accounts are used by all agencies in reporting expenditures:

#### **291.80 Ending Fund Balance**

292.80 To be used to indicate the estimated and actual amounts of fund

508.00 balance at the end of the year. It represents the excess of assets over liabilities. This account may be used in budget preparation if the law requires or permits the accumulation of moneys for future use.

508.10 Reserved Fund Balance

508.80 Unreserved Fund Balance

\*\*\* The following expenditure accounts are to be used by Local Health Jurisdictions if they provide services in these areas. Supplemental Handbooks are available through the DSHS Finance Division Director's Office, or from the State Auditor's Office website at [www.sao.wa.gov/applications/lgfrs/](http://www.sao.wa.gov/applications/lgfrs/) under BARS definitions, BARS Manual.

#### **BARS Supplemental Handbook for Aging & Adult Services (555.00)**

Programs administered through this Handbook include:

Disease Prevention and Health Promotion

Senior Nutrition

Prevention of Elder Abuse

#### **BARS Supplemental Handbook for Mental Health (564.00)**

Programs administered through this Handbook include:

RSN-County Department Program Administration

Consultation, Education & Public Information

Community Support

Crisis Response Systems

## **BARS Supplemental Handbook for Alcohol & Substance Abuse (566.00)**

Programs administered through this Handbook include:

Prevention

Community Information, Outreach & Referral

Intervention & Interim Services

Assessment & Treatment Services

Support Services

Shelter Services

Detoxification & Sobering Services

## **BARS Supplemental Handbook for Developmental Disabilities (568.00)**

Programs administered through this Handbook include:

Early Intervention Services (ITEIP, Part H)

County Interagency Coordinating Council (CICC)

Child Development Services (Birth to Three)

**[Back to top](#)**

## **Public Health Expenditure Account Definitions**

### **562.1 Administration/Policy Development**

Services for department wide administration, finance, planning, supervision, evaluation, policy-making decisions, training, other administrative services (e.g. Environmental Health Administration, Personal Health Administration).

The 5th digit should be used at the discretion of the health jurisdiction to track activities separately according administrative functions.

## ***Family and Individual Health***

### **562.21 Child Death Review**

Services/Activities related to the review of all unexpected deaths of children under the age of

eighteen within the jurisdiction. Deaths due to prematurity are excepted unless the infant's family had a history of CPS involvement during the previous twelve months.

562.22      **Maternal/Infant/Child/Adolescent Health/*Children with Special Health Care Needs*** (also see 562.25)

Services/activities related to the health of pregnant women, infants, children, and adolescents through age 19 including children with or at risk for special health/developmental needs.

562.24      **Oral Health**

Services/activities relating to oral health/dental care activity for individuals or the community.

562.25      **Children with Special Health Care Needs** (also see 562.22)

At the Local Health Jurisdiction's discretion, this BARS code may be used to track CSHCN expenditures separately from the MICA Health (562.22).

562.26      **Family Planning-Non Title X**

Services/activities for family planning and reproductive health issues. Does not include Title X funding.

562.27      **Family Planning-Title X**

Services/activities relating to Title X funded family planning and reproductive health activities. (Includes Title X and 10% local funds for match).

562.28      **Women, Infant, Children - WIC**

Services/activities for pregnant and breastfeeding women, infants, and children under age five who are at nutritional risk.

562.29      **Other Family & Individual Health**

Services/activities for families and individuals that cannot be otherwise categorized. May include Adult Health, School Health, Home Health, Refugee Health, Migrant Health, Jail Health, Rural Health, Minority Health, etc. Programs should be set up for each unrelated activity within the expenditure Basic Account.

***Communicable Disease***

562.32      **Immunization**

Services/activities to administer and distribute vaccine for vaccine preventable diseases for individuals of all ages.

562.33      **Sexually Transmitted Diseases**

Services/activities for the diagnosis, treatment, and control of sexually transmitted diseases.

562.34      **Tuberculosis**

Services/activities for the diagnosis, treatment, and control of tuberculosis.

562.35      **HIV/AIDS**

Services/activities for the education, surveillance, clinical care, intervention, community planning, and prevention of HIV/AIDS and persons infected with the virus. Regional lead agencies should report only those dollars expended for their jurisdiction. Money passed through to other agencies in their region will be reported as expenditures by those agencies.

562.39      **Other Communicable Diseases**

Services/activities for the diagnosis, treatment, and control of communicable diseases that cannot be otherwise categorized.

*Non-communicable Disease*

562.41      **Cardiovascular Risk Reduction**

Services/activities to prevent cardiovascular (heart) disease.

562.42      **Obesity**

Services/activities to address the threat of obesity in Washington state

562.43      **Cancer Prevention and Control**

Services/activities related to the prevention and control of cancer (e.g. Breast & Cervical Health Program).

562.44      **Tobacco Prevention & Control**

Services/activities to decrease access and use of tobacco by youth and adults.

562.45      **Violence and Injury Prevention**

Services/activities to promote personal safety and decrease intentional and unintentional violence.

562.49      **Other Non-Communicable Diseases and Chronic Illnesses**

Services/activities to promote prevention and control of non-communicable diseases and

chronic illnesses not otherwise categorized.

## ***Environmental Health***

### **562.52      Drinking Water Quality**

Services/activities related to the planning development and on-going operation of safe drinking water systems. Includes conducting plan reviews, carrying out regulatory oversight of public supplies, following up on incidents of water system contamination, consulting with individual well owners.

### **562.53      Solid and Hazardous Waste**

Services/activities related to implementing the waste management priorities of waste reduction, recycling, and disposal as well as responding to incidents of illegal storage/disposal of solid/hazardous waste. Includes implementing applicable state and local regulations governing the collection, transportation, storage, disposal of solid/hazardous wastes, investigation of complaints, pursuing remedial clean-ups, promoting/implementing waste reduction and recycling efforts.

### **562.54      OSS and Land Development**

Services/activities related to the planning and provision of safe collection, treatment, and disposal of residential sewage. Services/activities related to the planning and provision of environmentally sound uses of land. Includes environmental reviews of proposed land use projects as well as site evaluations, inspections, investigations of improper sewage disposal, advising planning groups on locating solid waste disposal sites, chemical storage, light industry noise abatement, pursuing corrective actions.

### **562.55      Vector**

Rabies investigations, animal bite infections, miscellaneous public health activities and services involving animals.

### **562.56      Food**

Services/activities necessary for the assurance that safe and wholesome food is provided to the public. Includes educational efforts directed toward the public and food service operators/handlers, implementing applicable state and local regulations governing retail food establishments, public education, food handler permits, inspection of food establishments, investigating complaints of unsafe food handling practices, taking enforcement actions as needed.

### **562.57      Chemical and Physical**

Services related to chemically contaminated (or potentially contaminated) sites and chemical spills.

### **562.58      Living Environment**



Services/activities to ensure physical safety and social well-being. Includes reviewing plans and inspections of schools, camps, shelters, temporary worker housing, parks, other public buildings, swimming pools, spas, waterparks, and natural bathing areas.

## 562.59 **Other Environmental Health**

Services/activities for promotion or protection of environmental health not otherwise categorized.

## 562.60 **Environmental Water Quality**

Services/activities related to the assessment and protection of overall water resources in the community including surface and ground waters. Includes conducting investigations, collection and analysis of data, identifying pollution sources, developing pollution prevention plans, undertaking remedial actions, responding to area-wide contamination incidents, promoting water resource protection in community, monitoring surface waters including swimming, boating, and shellfish growing areas.

[Back to top](#)

## ***Other Public Health***

### 562.71 **Vital Records**

Services/activities necessary for the registration and certification of vital records and transmittal of records to the State Center for Health Statistics.

### 562.72 **Laboratory**

Services/activities related to chemical and microscopic analysis of body tissue and fluids to identify disease-causing organisms and aid in the diagnosis and treatment of disease. Also includes analysis of groundwater/drinking water for toxic content. Classification includes costs associated with conducting the tests, but does not include outside laboratory service costs which are classified as a professional service within programs.

### 562.73 **General Health Education**

Services/activities which encourage people to adopt and maintain a healthy lifestyle as well as advocate social and environmental changes needed to facilitate healthful living conditions. Activities include workshops, prevention hotlines, health fairs, etc. If the education provided is categorical in nature, it should be classified in a program above (e.g. WIC, STD, TB, etc.).

### 562.74 **Services Performed By Other Agencies**

Services/activities which are not a part of the health department program responsibility instead are performed by other agencies under contractual pass-through arrangement.

The pass through agency reports equal revenue and expenditures on BARS reports. The contracting agency reports actual revenue and expenditures.

**562.78 Pharmacy**

Services/activities related to the acquisition and dispensing of prescription medication, vaccine, general pharmaceutical items.

**562.79 Epidemiology**

Services/activities related to the investigation into the occurrence and control elements of diseases and health risks in the population.

**562.8\_ Assessment**

Services/activities related to the regular collection, analysis, and sharing of information about health conditions, risks and resources in the community, monitor health status and risk indicators, health emergencies, environmental risk factors, community concerns, community health resources. Use 5th digit at the discretion of the health jurisdiction to track activities separately according to needs.

**562.88 ~~Bioterrorism Surveillance & Capacity~~ Emergency Preparedness and Response**

Services/activities related to the planning, coordination, surveillance, training, and infrastructure and communication development of public health entities within the state, with the purpose of building capability to respond to acts of bioterrorism as well as other infectious disease outbreaks, public health threats, and emergencies. Regional lead agencies should report only those dollars expended for their jurisdiction. Money passed through to other agencies in their region will be reported as expenditures by those agencies.

**562.9\_ Miscellaneous**

Services/activities not previously categorized. Includes expenditures associated with one time or unique grant funding sources, activities not related to any other BARS code. Use 5th digit at the discretion of the health jurisdiction to track activities separately according to needs (e.g. 562.99 Child Profile).

***Any unassigned codes may be used by the Local Health Jurisdiction for internal tracking purposes of specific grants or special activities.***

## Summary of Expenditure Object Accounts

10 SALARIES AND WAGES

20 PERSONNEL BENEFITS

30 SUPPLIES

Office and Operating Supplies

Small Tools and Minor Equipment

40 SERVICES

Professional Services

Communication

Travel

Advertising

Insurance

Utility Services

Repairs and Maintenance

Miscellaneous

50 INTERGOVERNMENTAL SERVICES AND OTHER INTERFUND  
PAYMENTS

60 CAPITAL OUTLAYS

Land

Buildings and Structures

Machinery and Equipment

Capitalized Rentals and Leases

70 DEBT SERVICE: PRINCIPAL

(See BARS manual (1.1.4.65 for Category 1 entities, or BARS for Category 2 entities 1.1.4.59)) for further information on this account).

80      **DEBT SERVICE: INTEREST**

(See BARS manual (1.1.4.65 for Category 1 entities, or BARS for Category 2 entities 1.1.4.59)) for further information on this account).

90      **INTERFUND PAYMENTS FOR SERVICES**

(See BARS manual (1.1.4.66 for Category 1 entities, or BARS for Category 2 entities 1.1.4.60)) for further information on this account).

## **Expenditure Object Accounts Definitions**

10      **Salaries and Wages**

Amounts paid for personal services rendered by employees in accordance with the rates, hours, terms, and conditions authorized by law or stated in employment contracts. Does not include fees and out-of-pocket expenses for professional or consultant services performed on assignments.

20      **Personnel Benefits**

Those benefits paid by the employer as part of the conditions of employment. Subdivide as needed for local purposes.

Examples:

Health/Dental Insurance	FICA (Employer paid)
Unemployment Compensation	Workers Compensation
Pension Retirement	

30      **Supplies**

This is a basic classification of expenditures by object for articles and commodities purchased for consumption or resale.

**31 Office and Operating Supplies**

Articles purchased directly and consumed by operating departments.

Examples:

Office Stationery	Forms
Maps	Chemicals
Clothing	Cleaning Supplies
Drugs	Laboratory Supplies
Medicines	Publications

### 32 Fuel Consumed

Fuel used to generate power, fuel for heating, and fuel for operating engines and vehicles.  
See subobject 47 for electricity and natural gas.

### 33 Power, Water, Gas Purchased for Resale ONLY

See subobject 47 for Power, Water, and Gas purchased for own consumption.

### 34 Items Purchased for Inventory or Resale

Examples:

Central Stores	Code Books, Maps
Food Worker Booklets	Concession Supplies
Fuel	Pamphlets

### 35 Small Tools and Minor Equipment

## 40 Services

Basic classification by object for services other than personal services which are needed by the governmental unit. Such services may be provided by a governmental agency or by private business organizations.

### 41 Professional Services

Examples:

Accounting and Auditing	Management Consulting
Engineering	Special Legal Services
Medical, Dental and Hospital	Custodial and Cleaning
Computer Programming	Messenger Service

## 42 **Communications**

Examples:

Telephone

Internet Connections

Postage

Facsimile

## 43 **Travel**

Examples:

Per Diem

Meals

Lodging

Mileage

## 44 **Advertising**

## 45 **Operating Rentals and Leases**

See subobject 66 for the distinction between operating and capitalized leases or rentals.

## 46 **Insurance**

Use object 20 for insurance applicable to personnel benefits.

Examples:

Fire

Theft

Other Casualty

Liability

Bonds

## 47 **Utility Services**

Use subobject 33 for power, water or gas purchased for resale.

Examples:

Gas

Electricity

Water

Waste Disposal

Sewer

Cable TV

## 48 Repairs and Maintenance

Contracted (external) labor and supplies furnished by the contractors. See object 60 for construction contracts.

Examples:

Buildings	Structure
Improvements	Equipment

## 49 Miscellaneous

Examples:

Court Costs, Investigations	Judgments and Damages
Registration	Dues, Subscriptions, Membership
Information/Credit Services	Filing, Recording, Witness Fees
Printing and Binding	Tuition
Contractual Services not	
Otherwise Classified	

## 50 Intergovernmental Services and Other Interfund Payments

To segregate intergovernmental purchases of those specialized services typically performed by local governments.

## 51 Intergovernmental Professional Services

Expenditures made to other governmental entities for services rendered. Intergovernmental services are limited to those functions normally provided by governments and not by private businesses.

## 52 Intergovernmental Payments from Federal, State, or Local

### Funds

Contributions made to other local governments out of federal shared revenues, including flood control lease receipts and general revenue sharing. Also use this subobject for disbursement of state or local revenues to other governments.

## 60 Capital Outlays

Expenditures which result in the acquisition of, rights to, or additions to fixed assets, including incidental costs such as legal, appraisal and brokerage fees, land preparation and demolishing buildings, fixtures and delivery costs. This classification pertains only to those assets which are purchased, not those constructed or fabricated by the municipality.

### 61 Land

### 62 Buildings and Structures

Acquisition and Improvements

### 63 Other Improvements

### 64 Machinery and Equipment

### 65 Construction of Capital Assets

### 66 Capital Leases

At the time an asset is acquired, use this classification for the total principal to be paid for a capital asset under executory conditional sales contracts, lease-purchase agreements, installment purchase agreements, and similar arrangements that defer payment for capital outlays over a period of time.

[Back to top](#)

## Reporting Requirements

### Philosophy of Reporting

The *Philosophy of Reporting* according to the SAO's [BARS Manual](#) is to provide useful financial information for making decisions, demonstrating accountability, and evaluating managerial and organizational performance. The BARS A Report is a required report for the Consolidated Contract. The report should be inclusive of the revenues and expenditures for the entire public health agency. This is vital for analysis of the public health funding for all agencies and may assist in providing additional funding for public health systems development.

### Reporting

BARS A Reports submitted to the Department of Health are published in summary form in the *Revenue Summary--Funding of Local Health Jurisdictions*. This report lists activity by BARS expenditure code and major revenue category (e.g. DOH State, Other State, DOH Federal, Other



Federal, etc.) BARS A reports for the most recent two years may also be found on the Department of Health's website. It can be found on the DOH homepage at [www.doh.wa.gov](http://www.doh.wa.gov) under the link to "Publications". On the "Publications" page, the reports are listed under "Publications/Reports A-Z", under "R".

The BARS A Report should be a reflection of the Health Jurisdiction's financial statements (Schedules 04, 05, and 16 of the BARS Manual).

***Financial reporting plays a major role in fulfilling government's duty to be publicly accountable –***

GASB Concept Statement No. 1, [Objective of Financial Reporting](#)

## **Reporting Requirements**

### **Expenditure and Revenue Reporting Obligation**

#### **(BARS A Report)**

The BARS A Report is essential to fulfill the financial reporting obligation, and for program expenditure and revenue reconciliation. The optimal way of billing for costs incurred for contractual activities is reimbursement of actual costs. OMB Circular A-87 states, "provision for profit or other increment above cost is outside the scope of this Circular". In other words, profit is not allowed in federal grants administered by DOH. Care and timely reconciliation are necessary to prevent billing for amounts in excess of cost.

Please report revenues and expenditures by submitting one BARS A Report for the January 1 to December 31 period. The report should be submitted to DOH no later than March 15 of each year.

***There is no longer a requirement for a BARS B (Budget) report or a six month BARS A report at the end of June.***

## Instructions for Report Completion

### Instructions for Preparation of *BARS A Report*

Mark the reporting method by circling, underlining, or highlighting the appropriate accounting method: “Cash” or “Modified Accrual”.

Name of agency should be filled in on line 1. This should be the official name of the entity.

The name of the person responsible for preparing the report should be filled in on line 2. This will be the contact person in the event there are any questions regarding the report.

The phone number of the person responsible for preparing the report should be filled in on line 3. This should be a direct line if possible including an extension number.

The date of completion should be filled in on line 4.

### Column 1: BARS Code

This is the expenditure basub (562.XX) corresponding to the activity performed in the health jurisdiction. Basub codes may be added or deleted on the report as needed for each agency.

Other Services Provided: Add basub codes for services provided within agency in accordance with SAO’s BARS manual (e.g. 526.00, 554.62, etc.)

### Column 2: Program

This is the name/description of the program described above in the section *Chart of Accounts—Expenditure Account Definitions*

### Instructions for Report Completion

### Column 3: FTE

This is for the Full Time Equivalents (FTE) for the entire health jurisdiction. **It is not necessary to report FTE by basub/expenditure/program.**

The FTE count should include all employees in the jurisdiction, including administration and health officer if they are employees.

This count does not include service providers who are contractors since they are not employees.

#### **Column 4: Total Expenditure**

This is the total amount of expenditures for the BARS basub. There is no need to break out the expenditures by direct/indirect/ overhead. Indirect costs may be identified separately or may be added to direct costs in each basub based on a cost allocation plan, accounted for internally.

The total expenditure should be rounded to the nearest dollar. The total expenditure should match the subsidiary or general ledger for each BARS basub code. If there are multiple programs in the basub, please add the amounts together to come to one expenditure amount.

For 562.1X Administration: This amount should be the amount not allocated to the programs through the cost allocation plan. All indirect costs allocated to the programs should be included in program total expenditures.

For Non-Cash Awards (Vaccine in lieu): The amount for total expenditures should be the amount of vaccine used and expensed during the year. It does not include vaccine shipped directly to providers.

The total for the agency should include all of the expenditure amounts. This should balance to the total expenditures incurred by the health jurisdiction for the year.

#### **Columns 5 through 11: Revenue Coding**

##### **Columns 5 & 6: State**

BARS codes beginning with a 334. This would include DOH revenue and other state agencies such as DSHS and ECY. These grants are those funded with state money only. It does not include grants passed through state agencies from the federal government.

For Non-Cash Awards (Vaccine in lieu): The amount for total state revenue should be calculated on an ongoing basis by shipping invoice provided with each shipment if available. With the change in distribution methods, it is no longer necessary to include vaccines that are sent directly to other providers. Include only those amounts used in-house. The shipping invoices should be retained for audit purposes.

Column 5 is for the BARS revenue code, and column 6 contains the amount of money reported for the code in column 5.

**Columns 7 & 8: Federal**

BARS codes beginning with 331 or 333. This includes revenue collected directly from the federal government (331) or federal funds passed through state agencies (333).

For Non-Cash Awards (Vaccine in lieu): The amount for total federal revenue should be calculated on an ongoing basis. With the change in distribution methods, it is no longer necessary to include vaccines that are sent directly to other providers. Include only those amounts used in-house. Retain the shipping invoices for audit purposes.

Column 7 is for the BARS revenue code, and column 8 is the amount of money reported under the code in column 7.

**Columns 9 & 10: Local**

BARS codes that are not state or federal are included in local. This includes all tax levies, city & county contributions, distributions for the I-695 replacement dollars, fees, permits, donations, miscellaneous program income, etc. Medicaid Title 19 is included in this column. As an aid to proper classification when compiling and comparing data statewide, code Title 19 as 338.97.78, fee for service. Designated and undesignated fund balances and interfund transfers utilized in operations should also be included in this column.

**Column 11: Total**

This column is the cumulative total of columns 6, 8, and 10.

For ~~Modified Accrual Based~~ GAAP Accounting the total should match subsidiary or general ledger for each BARS basub code

[Back to top](#)